

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K  
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934  
Date of Report (Date of Earliest Event Reported): November 6, 2023

**LEGACY HOUSING CORPORATION**

(Exact name of registrant as specified in its charter)

Texas (State or Other Jurisdiction of Incorporation)	001-38761 (Commission File Number)	20-2897516 (IRS Employer Identification No.)
1600 Airport Freeway, #100, Bedford, Texas (Address of Principal Executive Offices)		76022 (Zip Code)

Registrant's Telephone Number, Including Area Code: (817) 799-4900

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class:	Trading Symbol	Name of each exchange on which registered:
Common Stock (\$0.001 par value)	LEGH	NASDAQ Global Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

**Item 4.01. Appointment of New Independent Accountant.**

On November 6, 2023, Legacy Housing Corporation (“Legacy” or the “Company”) engaged Frazier & Deeter, LLC (“Frazier & Deeter”) to serve as its new independent registered public accounting firm. The engagement has been approved by Legacy’s Audit Committee and will take effect after the Company releases its third quarter earnings on November 9, 2023.

During the two fiscal years ended December 31, 2021 and 2022, and the subsequent interim period through November 6, 2023, the Company has not consulted with Frazier & Deeter regarding either: (i) the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements; or (ii) any matter that was either the subject of a disagreement (as defined in Regulation S-K, Item 304(a)(1)(iv) and the related instructions) or reportable event (as defined in Regulation S-K, Item 304(a)(1)(v)).

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Pursuant to the requirement of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**LEGACY HOUSING CORPORATION**

Date: November 6, 2023

By: /s/ R. Duncan Bates

Name: R. Duncan Bates

Title: President and Chief Executive Officer

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